

STATE OF IOWA
DEPARTMENT OF COMMERCE
UTILITIES BOARD

IN RE: MIDAMERICAN ENERGY COMPANY	DOCKET NO. RFU-98-11 (RFU-98-22, RFU-99-2)
--	--

ORDER ACCEPTING AD VALOREM TAX REFUND REPORT

(Issued August 13, 2001)

On January 29, 2001, MidAmerican Energy Company (MidAmerican) requested that the Utilities Board (Board) approve a refund plan for amounts associated with the refunding of ad valorem taxes. MidAmerican indicated that the Federal Energy Regulatory Commission (FERC) had issued an order approving a final settlement of outstanding issues related to the refund of Kansas ad valorem taxes, which taxes had been charged by the state of Kansas to certain producers of natural gas and then flowed through to Iowa customers during 1983-1988 by Northern Natural Gas Company (Northern). MidAmerican has previously received Board approval and refunded other amounts of Kansas ad valorem taxes remitted to MidAmerican by Northern. The previous refunds were identified as Docket Nos. RFU-98-11, RFU-98-22, and RFU-99-2. The January 29, 2001, request was identified as Docket No. RFU-98-11.

On March 2, 2001, the Board issued an order approving the refund plan. On May 9, 2001, MidAmerican filed its final refund report. The report indicates that

MidAmerican refunded \$948,666 to Iowa PGA customers through the March PGA, \$335,189 to transport customers through refund checks, and \$6,723 in bill credits to I-JUMP customers. The total refunded to Iowa customers was \$1,290,378.

The Board has reviewed the refund report and finds that it appears to comply with the refund plan approved by the Board. This final refund should conclude the ad valorem tax refund litigation involving MidAmerican. The report will be accepted subject to complaint or investigation.

IT IS THEREFORE ORDERED:

The refund report filed by MidAmerican Energy Company on May 9, 2001, is accepted subject to complaint or investigation.

UTILITIES BOARD

/s/ Allan T. Thoms

/s/ Diane Munns

ATTEST:

/s/ Judi K. Cooper

Acting Executive Secretary

Dated at Des Moines, Iowa, this 13th day of August, 2001.